

Implementation of a Value Added Tax (VAT) Policy on Online Commercial Transaction

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ABSTRACT: This study aims to analyze how the implementation of the Value Added Tax policy for e-commerce transactions in Bekasi City, as well as to analyze the obstacles and efforts related to the implementation of this Value Added Tax policy. The data analysis method in this paper uses a qualitative approach with the specificity of descriptive theory used to support the successful implementation of Georges Charles Edward III's theory which consists of 4 indicators, (1) Communication, (2) Resources, (3) Disposition, (4) Bureaucratic Structure. There are obstacles in the implementation of the Value Added Tax policy on e-commerce transactions in Bekasi. The address of the Taxpayer is invalid, the Taxpayer who has moved address but the NPWP has not been changed, the letter from the Tax Service Office does not reach the Taxpayer, and the lack of understanding of taxation. The results of this study was that there was an obligation to pay Value Added Tax on e-commerce transactions, because basically an e-commerce transaction is not different from convetional transaction only there is distinguishing trade mechanism. So there is necessary adtmnts to several parties and co-operation.

Keywords: Implementation, Value Added Tax, E-Commerce, Obstacles



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INTRODUCTION

The internet is a network connected to each other for communication and information purposes. A computer on an internet network can be located anywhere or even throughout Indonesia. Internet is also defined as a computer network throughout the world that contains information and as a means of data communication in the form of voice, images, video and also text. The very rapid development of communication and information technology throughout the world opens up opportunities for business actors to develop business activities through electronic media (electronic business/e-business) which will become a big business model in the future. One form of business activity that is best known to the public is "electronic commerce" or what is commonly known as electronic e-commerce or e-commerce.

The ongoing development of technology and internet users in Indonesia has also increased the number of online transactions. This makes Indonesia a potential e-commerce market. According to the We are Social report, there were 204.7 million internet users in Indonesia as of January 2022. The development of online business, apart from being triggered by the rapid progress of information and communication technology, is also influenced by continuously improving national economic conditions and the increasing growth of the middle class. . Many business people are then interested in developing an online business because they consider this kind of business to have many advantages compared to setting up a business in the real world (offline).

Electronic commerce (e-commerce) is a business marketing goods and/services using an electronic system with an internet network, such as a website. Here e-commerce has some content that involves data/systems/management automatically. The e-commerce sector uses transactions in the form of fund transfers, online marketing, buying and selling activities and so on. The efficiency and speed of e-commerce transactions make many entrepreneurs prefer it because supplies will always be available. Time and delivery are faster because delivery services are made easier. Today's business traffic uses transaction speed and accuracy so that if you still use traditional business you will be left far behind by competitors. With e-commerce, buyers only need to use a computer to enter the company address and fill in the order form which contains order identification such as name, telephone number and delivery address. Payment can be made via bank transfer and credit card. If payment uses a credit card, the buyer uses his credit card. In e-commerce transactions, the parties do not know each other and meet each other face to face. The seller and buyer are considered to have agreed, namely when the buyer agrees with the offer made by the seller on the website, namely by pressing the OK button. When the buyer does not agree with the offers on the seller's website, including the payment method and shipping costs, then at that time the buyer has agreed to pay taxes on the sale and purchase transactions carried out.

The growth of Indonesian online commerce provides new challenges, especially in the tax sector, especially Value Added Tax (VAT). Online transactions affect the recognition of when and where VAT is due because the transactions carried out by sellers and buyers do not meet in person. The imposition of VAT is directed at individual business entities that produce or produce Taxable Goods (BKP), import, trade BKP and/or Taxable Services (JKP) which are carried out within the company or their employees. VAT is collected from consumers for the consumption of every good and/or service within the country. In principle, every good and/or service is subject to VAT, unless otherwise stipulated by law. In Indonesia, a single rate system for VAT is adopted, namely 10%. Online buying and selling transactions do not escape the imposition of VAT and the buyer as the final consumer is subject to VAT of 10%. The main legal basis used for implementing VAT in Indonesia is Law of the Republic of Indonesia Number 8 of 1983 concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods as has been amended several times, most recently by Law of the Republic of Indonesia Number 42 of 2009 (Hoseini, 2020).

Circular Letter of the Director General of Taxes SE number 62/PJ/2013 concerning Confirmation of Tax Provisions for E-commerce Transactions emphasizes that the imposition of tax on e-commerce transactions still refers to applicable tax laws and regulations such as Law no. 16 of 2009 concerning General Provisions for Taxation and Tax Procedures Became Law no. 36 of 2008 concerning income tax (Income Tax Law) and Law no. 42 of 2009 concerning the latest

value added tax and luxury goods (VAT Law), so that e-commerce transactions are not exempt from taxation. In SE number 62/PJ/2013 concerning Emphasizing Tax Provisions for E-commerce Transactions, there are four classifications of transaction models in e-commerce resulting from DJP regulations, including online marketplace, classified ads, daily deals, online retail. The Directorate General of Taxes has issued SE/62/PJ/2013 concerning Confirmation of Tax Provisions for E-commerce Transactions and Circular Letter SE-06/PJ/2015 concerning Withholding and Collection of Income Tax on E-commerce Transactions as a form of confirmation that e-commerce transactions (online buying and selling) is subject to tax collection. The aim of determining tax on e-commerce transactions is to provide a sense of justice for all taxpayers, both for conventional buying and selling transactions and online e-commerce. The obligations of taxpayers carrying out conventional businesses or online businesses (e-commerce) are no different. Taxes on e-commerce transactions in accordance with SE/62/PJ/2013 and SE-06/PJ/2015 provide confirmation that there are no new taxes on e-commerce transactions so that sellers and buyers for conventional and e-commerce buying and selling transactions in impose taxes in accordance with the provisions of applicable tax laws (Muñoza, 2023).

One of the weaknesses of the VAT tax is that this tax is not paid directly by consumers, so that many certain parties deliberately do not include VAT with consumers so that consumers are interested in the prices they offer. This is very profitable for the seller and very detrimental to the country in this case there is a decrease in foreign exchange that is not paid. At the beginning of 2019, the Minister of Finance announced that he would issue a new regulation PMK 210/PMK. 010/2018 concerning Tax Treatment of Trade Transactions via Electronic Systems (E-Commerce) related to e-commerce where this regulation focuses on online marketplace platforms to be open to the KPP, this information is conveyed through press release number SP-04/2019. Here the government wants to provide certainty regarding tax aspects for trading businesses through the e-commerce system.

Based on observations and pre-research, the following problems can be identified:

1. With the shift to trading using e-commerce methods, there are still obstacles in tax collection (Chen et al., 2023)
2. It is suspected that there will be a loss of tax revenue due to e-commerce
3. VAT collection with the current system presents obstacles and difficulties in trade in goods and services because there is no harmonization
4. There is still a lack of supervision from the KPP on the parties designated as PPN users
5. There is still a lack of understanding by e-commerce transaction business actors regarding the imposition of VAT on e-commerce transactions
6. Lack of socialization from tax officers towards VAT users of e-commerce transactions.

The scope of this research was carried out so that researchers were more directed, focused and had the main research targets. Therefore the author focuses on:

1. Implementation of Value Added Tax Policy in e-commerce transactions in the West Bekasi KPP area.

2. Obstacles experienced in implementing the Value Added Tax Policy for e-commerce transactions in the KPP Pratama West Bekasi area.
3. What solutions are being taken to overcome obstacles in implementing the Value Added Tax policy on e-commerce transactions in the KPP Pratama West Bekasi area.

Based on the background of the problem, it can be formulated as follows:

1. How is the Value Added Tax policy implemented for e-commerce transactions in the West Bekasi KPP Pratama area.
2. What obstacles does West Bekasi KPP Pratama experience in implementing the Value Added Tax Policy on Transactions in the West Bekasi KPP Pratama area?
3. What efforts have been made by West Bekasi KPP Pratama in implementing the Value Added Tax policy on transactions in the West Bekasi KPP area?

In accordance with the problem formulation, the aim of this researcher is

1. To analyze how the Value Added Tax policy is implemented in e-commerce transactions in the West Bekasi KPP Pratama area.
2. To analyze what obstacles are experienced in implementing the Value Added Tax policy on e-commerce transactions in the West Bekasi KPP Pratama area.
3. To analyze what efforts have been made to overcome obstacles in the implementation of the Value Added Tax policy for e-commerce transactions in the West Bekasi KPP Pratama area.

Policy Implementation

According to Mazmanian and Sabatier in (Sulia, 2015:44) they argue that "Policy Implementation is the policies or activities that arise after the enactment of state policy guidelines which include both efforts to administer them and to cause real consequences or impacts. on society or events".

According to Mulydi, 2015: 26, "Implementation of a policy is basically a change or information that is multi-organizational in nature, where the changes that are determined through this policy implementation strategy link various layers of society."

George C. Edwards III theory of policy implementation from a top-down perspective. Edwar III in (Riau, 2019:18) said that there are four (4) variables that play an important role in achieving successful implementation. Factors that influence policy implementation, namely:

1. Communication
2. Resource
3. Disposition
4. Bureaucratic structure

Value-added tax

VAT (Value Added Tax) is a tax on the consumption of goods and services in the Customs Area which is imposed in stages on each production and distribution line. (Official Site, 2012:1). In the Director General of Taxes, Value Added Tax is defined as a tax imposed on every purchase of Taxable Goods and utilization of Taxable Services both within the territory of Indonesia and outside the Customs Area.(Alm & El-Ganainy, 2013).

E-Commerce

E-Commerce is a business-to-business relationship process, to make it easier for buyers or sellers between companies to make payments, sometimes using Online Processing, Credit Card, Money Transfer, or Cash On Delivery if the consumer's address is in the same city as the seller (Straubinger et al., 2023).(Lamba et al., 2023)

Electronic commerce (e-commerce) is the process of selling or exchanging products, services and information via computer networks. E-commerce is part of e-business, where the scope of e-business is broader, not just trading but also collaborating with business partners, customer service, job vacancies, etc. Apart from www network technology, e-commerce also requires database technology, e-mail or electronic mail (e-mail), and other forms of non-computer technology such as goods delivery systems and payment tools for e-commerce. (Ripah Karyatiningsih, 2011).

METHOD

In this research the author uses a qualitative descriptive method, a research method that seeks to collect, present and analyze data so that it can provide an adequate picture of the object being studied. Researchers use qualitative descriptive methods with the aim of making it easier for researchers to analyze and develop the data obtained, so that they can be used as research material.

According to Sugiyono (Gunawan, 2013: 83) "qualitative research is research used to examine the condition of natural objects where the researcher is the key instrument. The problem phenomenon that will be raised in this research is the Value Added Tax policy on electronic transactions (e-commerce). This research analyzes how the Directorate General of Taxes treats entrepreneurs who run businesses in cyberspace which is very vulnerable to lax tax supervision, as well as What follow-up actions should be taken by KPP Pratama West Bekasi in increasing tax revenues in the field of electronic transactions?

RESULT AND DISCUSSION

The results of the research are in the form of interviews, then interpretation is carried out, meaning and conclusions are sought. The author conducted open interviews with informants who had been determined previously. The author interprets the answers given by the informants, so that the

author can draw conclusions regarding the implementation of Value Added Tax Policy on E-Commerce Transactions in Bekasi City(Wijaya & Sunaryo, 2020).

West Bekasi Pratama Tax Service Office in an effort to provide services to the community in increasing taxpayer revenue and compliance, accompanied by being the best collector of state revenue in accordance with government obligations, imbued with organizational principles and values, of course with superior service and increasing taxpayer acceptance and compliance. in the West Bekasi Pratama Tax Service Office area.

1. Observation

In this observational data collection technique, the author conducted research at the West Bekasi Pratama Tax Service office. In the East Bekasi Regency area which is located on Jl Cut Mutia No 125 RT 001 RW 008 Margahayu, East Bekasi, West Java 17114. The West Bekasi Primary Service Tax Office starts its international operations at 08.00 WIB to 15.00 WIB and from Monday Until Thursday, and on Friday starting at 08.00 WIB to 12.00 WIB, Saturday and Sunday will not operate.

2. Documentation

The data used in this research is secondary data which is data that has been previously collected and has become documentation for the West Bekasi Pratama Tax Service Office which contains information in the form of plans and realization of value added tax (VAT) receipts, number of PKP registered for SPT reporting and VAT period. .

Table 1

Target Data and Realization of VAT Revenue				
NO	Year	Target	Realization	%
1.	2019	484, 790,765, 000	476, 647, 774,760	99,13%
2.	2020	419, 316, 367,000	357, 163, 410, 165	85,17%
3.	2021	515, 788, 765, 000	522, 988, 282, 281	101,39%

Source: data processed from KPP Pratama West Bekasi

In the table above if in Look at the achievement of tax revenues which decreased in 2020 and in 2021 there was another increase which is considered very good. And in 2021 the realization received was more than the planned target achieved.

Table 2

Number of Registered PKPs

Year	Number of PKP
2019	3596

2020	3967
2021	4209

Source: processed from West Bekasi KPP

In the table above, it is known that every year the number of registered PKPs increases. In 2109, 3596 registered PKPs were recorded, while in 2020 there was an increase of 3967 registered PKPs and in 2021 there were 4209 registered PKPs and it can be concluded that the growth of entrepreneurs in the Bekasi area continues to increase every year.

3. Interview

After conducting research at the Bekasi Pratama Tax Service Office, the author obtained primary data, namely the results of interviews with several informants, namely West Bekasi Pratam Tax Service tax office employees, E-Commerce VAT taxpayers and Stiami Tax lecturers. And the research results were obtained through interviews conducted by researchers, where the informants interviewed were 3 informants. The first informant is from the policy maker, in this case an official at the West Bekasi Pratama Tax Service office, namely Mrs. Asni Zuenrita, as a young expert counseling function at KPP Pratama Bekasi Baru. As the first informant (informant 1). From the second party, the informant comes from from tax experts. In this research, the academic writer is Raden Maosul, SE, MM as a tax lecturer at the Stiami Institute (informant 2). The third party that the author determines is the party implementing the policy. In this case, there are two taxpayers who have chosen e-commerce VAT taxpayers, namely Mrs. Elbi as the VAT taxpayer on e-commerce transactions (informant 3), Mrs. Ochy as the taxpayer. VAT on e-commerce transactions (informant 4) in conducting this interview the author used an open and structured interview technique. The results of the interview are presented in a verbatim analysis table for the common thread to be drawn at each point of the interview. The results of the analysis will be compared with the results of previous research to see whether they match.

1. Implementation of Value Added Tax Policy on E-commerce transactions in Bekasi City

DJP has issued SE/62/PJ/2013 concerning Confirmation of Tax Provisions for E-commerce Transactions and Circular SE-06/PJ/2015 concerning Withholding and Collection of Income Tax on E-commerce Transactions as a form of confirmation that e-commerce transactions (online buying and selling) is subject to tax collection, determining tax on e-commerce transactions. The application of tax to e-commerce transactions has the aim of providing a sense of justice for all taxpayers, both for conventional and e-commerce buying and selling transactions (Bin Kasim et al. , 2019; Shiu et al., 2023).

Theory of Implementation Success according to George C Edward III. In Riau (2019:18) there are four variables that really determine the success of implementing a policy, namely: communication, resources, disposition, and structure

a. Communication

According to him, communication really determines the success of achieving the goals of implementing public policy. Effective implementation occurs when decision makers already know what they are doing.

b. Resource

Resources are another important thing in implementing a policy.

c. Disposition

The disposition of policy implementers is a very important factor regarding the implementation of a public policy.

d. Bureaucratic structure

The bureaucratic structure as the implementer of a policy must be able to support the policy that has been decided politically by coordinating well.

e. Obstacle

f. Effort

Results of research regarding the implementation of Value Added Tax policy on E-commerce Transactions in the city of Bekasi, previous subchapter. Analyzing qualitative data. The operational concepts described in chapter III will be analyzed to get answers to research questions in chapter 1. Implementation of Value Added Tax Policy on E-commerce Transactions in Bekasi City. DJP has issued SE/62/P/2013 concerning confirmation of Tax Provisions for E-commerce Transactions and Circular Letter SE-06/PJ/2015 concerning withholding and collection of income tax on e-commerce transactions as a form of confirmation that E-commerce Transactions as a form of confirmation that E-commerce transactions have the aim of providing a sense of justice for all taxpayers for both conventional and E-commerce buying and selling transactions.

Theory of Implementation Success according to George C Edward III. Edward III in Riau (2019:18) there are four variables that really determine the success of implementing a policy, namely: Communication, resources, disposition and bureaucratic structure.

a. Communication

The first condition for the implementation of the policy to be effective is that this policy must be conveyed or known to the people who are entrusted with responsibility for implementing it clearly.

Based on the results of research conducted by the author, with the existence of e-commerce at this time, everything that is done is very easy, such as selling and buying something via the Internet is very easy to do. Taxpayers have also done a lot. It is very easy for taxpayers to calculate and report online. However, direct outreach to taxpayers needs to continue so that taxpayers can do better without being terrorized or not being accessed.

In this case, the Bekasi City Tax Directorate General must be able to maximize further socialization of policy implementation regulations in implementing the online tax system for Value Added Tax as well as improving network systems that often have errors or cannot be accessed by taxpayers.

b. Resource

Even though the contents of the policy have been communicated clearly and consistently, if the implementer lacks the resources to implement it, implementation will not be effective. These resources can be realized as human resources and capital resources. Resources are important so that policy implementation can run effectively. Without resources, policies cannot be implemented. Based on the results of research conducted by the author, the division of tasks at KPP Pratama West Bekasi has been divided in detail into sub-district areas. So the task of searching for e-commerce is more effective and with the help of Google channels check directly. However, there are still several human resources and staff at the KPP who still need to be given training regarding service procedures.

c. Disposition

Implementors not only know what must be done and have the ability to carry it out, but they must also have the will to implement a policy. If the implementers act in opposition or have a different perspective from the policy makers, then the policy implementation process will become much more difficult. Based on the results of research conducted by the author, taxpayer compliance in calculating and reporting Periodic VAT SPTs is very good, because everything is online, so fraudulent transactions can no longer occur either from taxpayers or themselves or from tax officials.

d. Organizational structure

A bureaucratic organizational structure is an arrangement of work components in an organization that shows the division of work and clarity on how different functions or activities are integrated or coordinated. One aspect of the organizational structure is the existence of standard operating procedures (SOP), namely guidelines for each implementor in acting. An organizational structure that is too long tends to weaken supervision and cause organizational activities to be inflexible.

Based on the results of research conducted by the author, the SOP for implementing value added tax on e-commerce transactions is in accordance with the rules and is working well. West Bekasi KPP employees have their respective roles, functions and duties to provide services to taxpayers.

2. Obstacles experienced by KPP Pratama Barat in Implementing Value Added Tax Policy on E-commerce Transactions in Bekasi City.

In the research results that the author has obtained through interviews, it can be seen that there are obstacles that occur in the implementation of value added tax policy on e-commerce transactions in Bekasi City, namely: obstacles faced by informant 1 (fiscus) KPP Pratama West

Bekasi in implementing the VAT policy on The e-commerce transaction is the first because the taxpayer's address is invalid.

The obstacle that informant 2 was aware of (academic) was the problem of coordinating government agencies which were not yet strictly disciplined. The obstacles faced by informants 3, 4 are based on information that the author obtained that there are differences in income between employees.

CONCLUSION

Based on the research results explained in chapter 1V, several research conclusions can be drawn regarding policy implementation. Implementation of value added tax policy on e-commerce transactions in Bekasi City, including:

1. In implementing the value addition tax policy on transactions for e-commerce transactions in Bekasi City using four variables, namely the communication variable, there is still a lack of socialization and a lack of knowledge about taxation. For the resource variable, the distribution of duties has gone well, but there are several tax employees who must be given training and service procedures. And the disposition variable for taxpayer compliance is good because everything is online. So there is no transaction fraud, either from the taxpayers themselves or tax officials. And finally, the organizational structure, although socialization is not yet comprehensive, the SOP in implementing the value added tax policy is appropriate and running well according to the rules.
2. Obstacles faced in implementing the added tax policy for e-commerce transactions include invalid taxpayer addresses, lack of discipline of tax officials and lack of socialization to taxpayers who often miss out on the latest information about taxation.
3. The efforts made by the West Bekasi KPP Pratama to overcome the obstacles that occur in implementing the value added tax policy are by searching for other data, such as looking for telephone numbers, looking for email addresses and the KPP also tries to find the address of the targeted taxpayer via the internet. And the KPP should work together with other government agencies to optimize tax revenues and the KPP should increase outreach to other taxpayers.

In the conclusion above, the suggestions that the author can give are:

1. The West Bekasi Pratama Tax Service Office is advised to provide education to the public about online transaction taxation. From year to year it is increasing rapidly.
2. The West Bekasi Pratama Tax Service Office and the government are advised to monitor e-commerce transactions. There needs to be an obligation for online businesses to ensure that transaction and site data remains available for a certain period of time ("ICEEG 2023 - 2023 7th International Conference on E-Commerce, E-Business and E-Government," 2023).

3. The West Bekasi Service Tax Office and the government are advised to create balanced rights and obligations when online businesses apply VAT and the DJP must provide strict sanctions to business people who carry out online transactions if they do not collect VAT from buyers.

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